

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

DELTA AIR LINES, INC., et al.,

Debtors.

Chapter 11
Case No. 05-17923 (ASH)
(Jointly Administered)

BELL ATLANTIC TRICON LEASING
CORPORATION and VERIZON CAPITAL
CORP.,

08-CV-6879 (RMB)

Appellants,

-against-

DELTA AIR LINES, INC. and
POST-EFFECTIVE DATE COMMITTEE OF
DELTA AIR LINES, INC.,

Appellees.

**BRIEF ON APPEAL OF THE BANK OF NEW YORK MELLON, AS
INDENTURE TRUSTEE AND PASS THROUGH TRUSTEE, IN
RESPONSE TO APPELLANTS' OPENING BRIEF**

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The Bank of New York Mellon (formerly known as The Bank of New York), as indenture trustee and pass through trustee (“BNY Mellon”), through its undersigned counsel, respectfully submits this brief in response to the Appellants’ Opening Brief on Appeal (“Appellants’ Brief”) filed by Appellants Bell Atlantic Tricon Leasing Corporation and Verizon Capital Corp. Capitalized terms used herein have the meaning set forth in the Appellants’ Brief.

ARGUMENT

The Disallowance Order was entered based on the Bankruptcy Court’s rulings in the Decisions. Accordingly, BNY Mellon incorporates herein by reference the arguments it raised in its briefs in each of the Pending Appeals.

CONCLUSION

For the foregoing reasons, BNY Mellon respectfully requests that the Disallowance Order be affirmed.

Dated: New York, New York
September 5, 2008

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CERTIFICATE OF SERVICE

The undersigned hereby certifies that true and correct copies of the BRIEF ON APPEAL OF THE BANK OF NEW YORK MELLON, AS INDENTURE TRUSTEE AND PASS THROUGH TRUSTEE, IN RESPONSE TO APPELLANTS' OPENING BRIEF, filed by PILLSBURY WINTHROP SHAW PITTMAN LLP, were served via Hand-Delivery and/or Federal Express to the parties on the attached service list on the 5th day of September, 2008.

Dated: September 5, 2008

Carrie Altenburg
/s/ Carrie Altenburg

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